



3. PwC also maintains Financial Resources Statements for Coopers & Lybrand, LLP (“Coopers & Lybrand”) and Price Waterhouse, LLP (“Price Waterhouse”), which two predecessor firms merged effective July 1, 1998, to form PwC. Those Financial Resources Statements accurately set forth the financial position of each partnership, including the partners’ equity or partners’ capital of Coopers & Lybrand and Price Waterhouse as of given points of time before the PwC merger date.

4. PwC, when called upon to do so, makes its most recent Financial Resources Statement available for the review of entities contemplating financial transactions with PwC. Before the merger that formed PwC, Coopers & Lybrand and Price Waterhouse made their Financial Resources Statements available for the review of entities contemplating financial transactions with these limited liability partnerships, as well.

5. True and accurate copies of the following Financial Resources Statements for Coopers & Lybrand, Price Waterhouse, and PwC, respectively, were produced by PwC, accurately depicting the financial position of the referenced partnerships as of the dates noted below, with the Bates numbers indicated parenthetically:

- a. Coopers & Lybrand— June 30, 1996 (Bates No. CL 248219);
- b. Coopers & Lybrand— June 30, 1997 (Bates No. CL 248218);
- c. Coopers & Lybrand— June 30, 1998 (Bates No. CL 248217);
- d. Price Waterhouse— June 30, 1998 (Bates No. CL 248330);
- e. PwC— December 31, 2003 (Bates No. CL 248216); and
- f. PwC— June 30, 2011 (Bates No. CL 248408).

The last listed Financial Resources Statement for PwC (as of June 30, 2011) also includes accurate comparative financial information as of June 30, 2007, 2008, 2009, and 2010.

6. In each of these Financial Resources Statements, the internally calculated partners' equity or partners' capital, as of the dates referenced in the statements, is reflected in the figure set forth next to the term "partners' equity" or "partners' capital."

7. PwC will not oppose admission of these Financial Resources Statements on grounds other than relevance.

It is so stipulated this 15th day of June, 2012.

*Joseph F. McDonough*

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